

GASTON COUNTY
BUDGET CHANGE REQUEST (BCR)

TO: Matthew Rhoten, County Manager

FROM:

FIN

Dept. Code

Finance

Department Name

Kyle Sutherland

Department Director

6/6/25

Date

REQUEST TYPE:

- ☐ Line-Item Transfer Within Department & Fund
☐ Project Transfer Within Department & Fund
☐ Line-Item Transfer Between Departments
☐ Line-Item Transfer Between Funds*
☒ Additional Appropriation of Funds*

*Requires resolution by the Board of Commissioners

ACCOUNT DESCRIPTION As it appears in Munis Ex. Employee Training	ACCOUNT NUMBER Fund-Dept-Div-SubDiv-Prog-SubProg-Future-Obj-Proj XXXX-XXX-XXX-XXXXX-XXXXXX-XXXX-XX-XXXXXX-XXXXX Ex. 1000-BGT-000-00000-000000-0000000-0000-01-520011-	AMOUNT** Whole dollars only Ex. (\$5,000) Ex. \$5,000
Expenditure: Subscription Financing Principal	1000-HRM-000-00000-000000-0000000-0000-01-550003-	132,927.48
Expenditure Interest: Subscriptions	1000-HRM-000-00000-000000-0000000-0000-01-550103-	9,654.91
GASB Adjustments	1000-HRM-000-00000-000000-0000000-0000-01-5300056-	(142,582.39)
Expenditure: Subscription Financing Principal	1000-GPD-201-00000-000000-0000000-0000-02-550003-	12,502.17
Expenditure Interest: Subscriptions	1000-GPD-201-00000-000000-0000000-0000-02-550103-	796.71
GASB Adjustments	1000-GPD-201-00000-000000-0000000-0000-02-530056-	(13,298.88)
Expenditure: Subscription Financing Principal	1000-EMS-000-00000-000000-0000000-0000-02-550003-	10,001.71
Expenditure Interest: Subscriptions	1000-EMS-000-00000-000000-0000000-0000-02-550103-	637.37
GASB Adjustments	1000-EMS-000-00000-000000-0000000-0000-02-530056-	(10,639.08)
Expenditure: Subscription Financing Principal	1000-SHF-000-00000-000000-0000000-0000-02-550003-	41,006.89
Expenditure Interest: Subscriptions	1000-SHF-000-00000-000000-0000000-0000-02-550103-	2,613.20
GASB Adjustments	1000-SHF-000-00000-000000-0000000-0000-02-530056-	(43,620.09)
Expenditure: Subscription Financing Principal	1000-EMG-000-00000-000000-0000000-0000-02-550003-	5,300.88
Expenditure Interest: Subscriptions	1000-EMG-000-00000-000000-0000000-0000-02-550103-	337.80
GASB Adjustments	1000-EMG-000-00000-000000-0000000-0000-02-530056-	(5,638.68)
Expenditure: Subscription Financing Principal	1000-GPD-000-00000-000000-0000000-0000-02-550003-	51,895.92
Expenditure Interest: Subscriptions	1000-GPD-000-00000-000000-0000000-0000-02-550103-	3,307.12
GASB Adjustments	1000-GPD-000-00000-000000-0000000-0000-02-530056-	(55,203.04)
Expenditure: Subscription Financing Principal	1000-TAX-000-00000-000000-0000000-0000-01-550003-	160,972.13
Expenditure Interest: Subscriptions	1000-TAX-000-00000-000000-0000000-0000-01-550103-	3,662.12
GASB Adjustments	1000-TAX-000-00000-000000-0000000-0000-01-530056-	(164,634.25)
Expenditure: Subscription Financing Principal	1000-SHF-000-00000-000000-0000000-0000-02-550003-	4,104.48
Expenditure Interest: Subscriptions	1000-SHF-000-00000-000000-0000000-0000-02-550103-	283.02
GASB Adjustments	1000-SHF-000-00000-000000-0000000-0000-02-530056-	(4,387.50)
Expenditure: Subscription Financing Principal	1000-GPD-000-00000-000000-0000000-0000-02-550003-	13,853.06
Expenditure Interest: Subscriptions	1000-GPD-000-00000-000000-0000000-0000-02-550103-	1,591.01
GASB Adjustments	1000-GPD-000-00000-000000-0000000-0000-02-530056-	(15,444.07)
Expenditure: Subscription Financing Principal	1000-DSS-000-00000-000000-0000000-0000-05-550003-	72,499.59
Expenditure Interest: Subscriptions	1000-DSS-000-00000-000000-0000000-0000-05-550103-	5,300.41
GASB Adjustments	1000-DSS-000-00000-000000-0000000-0000-05-530056-	(77,800.00)
Expenditure: Subscription Financing Principal	1000-ITS-000-00000-000000-0000000-0000-01-550003-	286,367.12
Expenditure Interest: Subscriptions	1000-ITS-000-00000-000000-0000000-0000-01-550103-	20,936.16
GASB Adjustments	1000-ITS-000-00000-000000-0000000-0000-01-530056-	(307,303.28)
Expenditure: Subscription Financing Principal	1000-HLT-000-00000-000000-0000000-0000-05-550003-	68,026.39

SUBOTAL

68,026.39

** Decreases in expenditures and increases in revenue accounts require brackets. Increases in expenditures and decreases in revenue do not require brackets. Please note that transfers between funds require inter-fund transfer accounts.

JUSTIFICATION FOR REQUEST:

Appropriate amounts needed to record GASB87 & GASB96 year end entries.

GASTON COUNTY
BUDGET CHANGE REQUEST (BCR)
PAGE 2

ACCOUNT DESCRIPTION As it appears in Munis Ex. Employee Training	ACCOUNT NUMBER Fund-Dept-Div-SubDiv-Prog-SubProg-Future-Obj-Proj XXXX-XXX-XXX-XXXXX-XXXXXX-XXXXXX-XXXX-XX-XXXXXX-XXXXX Ex. 1000-BGT-000-00000-000000-0000000-0000-01-520011-	AMOUNT** Whole dollars only Ex. (\$5,000) Ex. \$5,000
Expenditure Interest: Subscriptions	1000-HLT-000-00000-000000-0000000-0000-05-550103-	4,973.38
GASB Adjustments	1000-HLT-000-00000-000000-0000000-0000-05-530056-	(72,999.77)
Expenditure: Subscription Financing Principal	1000-DSS-000-00000-000000-0000000-0000-05-550003-	165,872.90
Expenditure Interest: Subscriptions	1000-DSS-000-00000-000000-0000000-0000-05-550103-	12,126.89
GASB Adjustments	1000-DSS-000-00000-000000-0000000-0000-05-530056-	(177,999.79)
Expenditure: Subscription Financing Principal	1000-SHF-210-00000-000000-0000000-0000-02-550003-	30,252.29
Expenditure Interest: Subscriptions	1000-SHF-210-00000-000000-0000000-0000-02-550103-	1,747.71
GASB Adjustments	1000-SHF-210-00000-000000-0000000-0000-02-530056-	(32,000.00)
Expenditure: Subscription Financing Principal	1000-HLT-250-00000-000000-0000000-0000-05-550003-	11,887.70
Expenditure Interest: Subscriptions	1000-HLT-250-00000-000000-0000000-0000-05-550103-	687.50
GASB Adjustments	1000-HLT-250-00000-000000-0000000-0000-05-530056-	(12,575.20)
Expenditure: Subscription Financing Principal	1000-SHF-000-00000-000000-0000000-0000-02-550003-	20,089.46
Expenditure Interest: Subscriptions	1000-SHF-000-00000-000000-0000000-0000-02-550103-	518.91
GASB Adjustments	1000-SHF-000-00000-000000-0000000-0000-02-530056-	(20,608.37)
Expenditure: Subscription Financing Principal	1000-EMS-000-00000-000000-0000000-0000-02-550003-	12,217.31
Expenditure Interest: Subscriptions	1000-EMS-000-00000-000000-0000000-0000-02-550103-	720.55
GASB Adjustments	1000-EMS-000-00000-000000-0000000-0000-02-530056-	(12,937.86)
Expenditure: Subscription Financing Principal	1000-BOE-000-00000-000000-0000000-0000-01-550003-	14,438.46
Expenditure Interest: Subscriptions	1000-BOE-000-00000-000000-0000000-0000-01-550103-	556.54
GASB Adjustments	1000-BOE-000-00000-000000-0000000-0000-01-530056-	(14,995.00)
Expenditure: Subscription Financing Principal	1000-ITS-000-00000-000000-0000000-0000-01-550003-	31,987.58
Expenditure Interest: Subscriptions	1000-ITS-000-00000-000000-0000000-0000-01-550103-	28.66
GASB Adjustments	1000-ITS-000-00000-000000-0000000-0000-01-530056-	(32,016.24)
Expenditure: Subscription Financing Principal	1000-DSS-000-00000-000000-0000000-0000-05-550003-	12,795.06
Expenditure Interest: Subscriptions	1000-DSS-000-00000-000000-0000000-0000-05-550103-	11.46
GASB Adjustments	1000-DSS-000-00000-000000-0000000-0000-05-530056-	(12,806.52)
Expenditure: Subscription Financing Principal	1000-HLT-000-00000-000000-0000000-0000-05-550003-	8,225.34
Expenditure Interest: Subscriptions	1000-HLT-000-00000-000000-0000000-0000-05-550103-	7.38
GASB Adjustments	1000-HLT-000-00000-000000-0000000-0000-05-530056-	(8,232.72)
Expenditure: Subscription Financing Principal	1000-EMS-000-00000-000000-0000000-0000-02-550003-	9,710.40
Expenditure Interest: Subscriptions	1000-EMS-000-00000-000000-0000000-0000-02-550103-	561.58
GASB Adjustments	1000-EMS-000-00000-000000-0000000-0000-02-530056-	(10,271.98)
Expenditure: Subscription Financing Principal	1000-SHF-000-00000-000000-0000000-0000-02-550003-	40,929.34
Expenditure Interest: Subscriptions	1000-SHF-000-00000-000000-0000000-0000-02-550103-	2,367.06
GASB Adjustments	1000-SHF-000-00000-000000-0000000-0000-02-530056-	(43,296.40)

SUBTOTAL (68,026.39)

** Decreases in expenditures and increases in revenue accounts require brackets. Increases in expenditures and decreases in revenue do not require brackets. Please note that transfers between funds require inter-fund transfer accounts.

GASTON COUNTY
BUDGET CHANGE REQUEST (BCR)
PAGE 3

ACCOUNT DESCRIPTION As it appears in Munis Ex. Employee Training	ACCOUNT NUMBER Fund-Dept-Div-SubDiv-Prog-SubProg-Future-Obj-Proj XXXX-XXX-XXX-XXXXX-XXXXXX-XXXXXX-XXXX-XX-XXXXXX-XXXXX Ex. 1000-BGT-000-00000-000000-0000000-0000-01-520011-	AMOUNT** Whole dollars only Ex. (\$5,000) Ex. \$5,000
Expenditure: Subscription Financing Principal	1000-EMG-000-00000-000000-0000000-0000-02-550003-	5,195.06
Expenditure Interest: Subscriptions	1000-EMG-000-00000-000000-0000000-0000-02-550103-	300.45
GASB Adjustments	1000-EMG-000-00000-000000-0000000-0000-02-530056-	(5,495.51)
Expenditure: Subscription Financing Principal	1000-GPD-000-00000-000000-0000000-0000-02-550003-	65,545.21
Expenditure Interest: Subscriptions	1000-GPD-000-00000-000000-0000000-0000-02-550103-	3,790.66
GASB Adjustments	1000-GPD-000-00000-000000-0000000-0000-02-530056-	(69,335.87)
Expenditure: Subscription Financing Principal	1000-EMS-000-00000-000000-0000000-0000-02-550003-	14,061.39
Expenditure Interest: Subscriptions	1000-EMS-000-00000-000000-0000000-0000-02-550103-	38.61
GASB Adjustments	1000-EMS-000-00000-000000-0000000-0000-02-530056-	(14,100.00)
Capital Outlay: Subscription	1000-BDS-230-00000-000000-0000000-0000-02-540018-	84,552.93
GASB Adjustments	1000-BDS-230-00000-000000-0000000-0000-02-530056-	(27,600.00)
Othr Financing Source: Subscriptions	1000-BDS-230-00000-000000-0000000-0000-02-470004-	(84,552.93)
Expenditure: Subscription Financing Principal	1000-BDS-230-00000-000000-0000000-0000-02-550003-	27,600.00
Capital Outlay: Subscription	1000-DSS-272-00000-000000-0000000-0000-05-540018-	78,000.86
GASB Adjustments	1000-DSS-272-00000-000000-0000000-0000-05-530056-	(15,616.00)
Othr Financing Source: Subscriptions	1000-DSS-272-00000-000000-0000000-0000-05-470004-	(78,000.86)
Expenditure: Subscription Financing Principal	1000-DSS-272-00000-000000-0000000-0000-05-550003-	15,616.00
Capital Outlay: Subscription	1000-FIN-000-00000-000000-0000000-0000-01-540018-	73,451.05
GASB Adjustments	1000-FIN-000-00000-000000-0000000-0000-01-530056-	(22,400.00)
Othr Financing Source: Subscriptions	1000-FIN-000-00000-000000-0000000-0000-01-470004-	(73,451.05)
Expenditure: Subscription Financing Principal	1000-FIN-000-00000-000000-0000000-0000-01-550003-	22,400.00
Capital Outlay: Subscription	1000-ITS-000-00000-000000-0000000-0000-01-540018-	334,790.30
GASB Adjustments	1000-ITS-000-00000-000000-0000000-0000-01-530056-	(114,984.46)
Othr Financing Source: Subscriptions	1000-ITS-000-00000-000000-0000000-0000-01-470004-	(334,790.30)
Expenditure: Subscription Financing Principal	1000-ITS-000-00000-000000-0000000-0000-01-550003-	114,984.46
Expenditure: Subscription Financing Principal	2010-TAX-000-00000-000000-0000000-0000-01-550003-	77,338.45
Expenditure Interest: Subscriptions	2010-TAX-000-00000-000000-0000000-0000-01-550103-	4,048.10
GASB Adjustments	2010-TAX-000-00000-000000-0000000-0000-01-530056-	(81,386.55)
Financing Principal: Leases	1000-EMS-000-00000-000000-0000000-0000-02-550002-	2,996.36
GASB Adjustments	1000-EMS-000-00000-000000-0000000-0000-02-530056-	(3,000.00)
Interest: Leases	1000-EMS-000-00000-000000-0000000-0000-02-550102-	3.64
Interest: Leases	1000-ROD-000-00000-000000-0000000-0000-01-550102-	2,759.92
Financing Principal: Leases	1000-ROD-000-00000-000000-0000000-0000-01-550002-	58,380.08
GASB Adjustments	1000-ROD-000-00000-000000-0000000-0000-01-530056-	(61,140.00)

SUBTOTAL **0.00**

** Decreases in expenditures and increases in revenue accounts require brackets. Increases in expenditures and decreases in revenue do not require brackets. Please note that transfers between funds require inter-fund transfer accounts.

GASTON COUNTY
BUDGET CHANGE REQUEST (BCR)
PAGE 4

ACCOUNT DESCRIPTION As it appears in Munis Ex. Employee Training	ACCOUNT NUMBER Fund-Dept-Div-SubDiv-Prog-SubProg-Future-Obj-Proj XXXX-XXX-XXX-XXXXX-XXXXXX-XXXXXX-XXXX-XX-XXXXXX-XXXXX Ex. 1000-BGT-000-00000-000000-0000000-0000-01-520011-	AMOUNT** Whole dollars only Ex. (\$5,000) Ex. \$5,000
Interest: Leases	1000-CSS-291-29101-000000-0000000-0000-05-550102-	1,691.86
Financing Principal: Leases	1000-CSS-291-29101-000000-0000000-0000-05-550002-	22,308.14
GASB Adjustments	1000-CSS-291-29101-000000-0000000-0000-05-530056-	(24,000.00)
Financing Principal: Leases	1000-PWK-190-00000-000000-0000000-0000-01-550002-	7,400.74
GASB Adjustments	1000-PWK-190-00000-000000-0000000-0000-01-530056-	(7,509.12)
Interest: Leases	1000-PWK-190-00000-000000-0000000-0000-01-550102-	108.38
Financing Principal: Leases	1000-DSS-000-00000-000000-0000000-0000-05-550002-	9,198.14
Interest: Leases	1000-DSS-000-00000-000000-0000000-0000-05-550102-	184.18
GASB Adjustments	1000-DSS-000-00000-000000-0000000-0000-05-530056-	(9,382.32)
Financing Principal: Leases	1000-HLT-000-00000-000000-0000000-0000-05-550002-	6,633.99
GASB Adjustments	1000-HLT-000-00000-000000-0000000-0000-05-530056-	(6,729.08)
Interest: Leases	1000-HLT-000-00000-000000-0000000-0000-05-550102-	95.09
Interest: Leases	1000-PWK-190-00000-000000-0000000-0000-01-550102-	2,645.91
Financing Principal: Leases	1000-PWK-190-00000-000000-0000000-0000-01-550002-	40,038.09
GASB Adjustments	1000-PWK-190-00000-000000-0000000-0000-01-530056-	(42,684.00)
GASB Adjustments	1000-CSS-000-00000-000000-0000000-0000-05-530056-	(35,000.00)
Interest: Leases	1000-CSS-000-00000-000000-0000000-0000-05-550102-	6,984.73
Financing Principal: Leases	1000-CSS-000-00000-000000-0000000-0000-05-550002-	28,643.77
Financing Principal: Leases	1000-CSS-000-00000-000000-0000000-0000-05-550002-	(628.50)
Interest: Leases	1000-HLT-000-00000-000000-0000000-0000-05-550102-	21.26
Financing Principal: Leases	1000-HLT-000-00000-000000-0000000-0000-05-550002-	23,165.62
GASB Adjustments	1000-HLT-000-00000-000000-0000000-0000-05-530056-	(23,186.88)
Financing Principal: Leases	1000-ITS-000-00000-000000-0000000-0000-01-550002-	94,192.38
GASB Adjustments	1000-ITS-000-00000-000000-0000000-0000-01-530056-	(94,278.84)
Interest: Leases	1000-ITS-000-00000-000000-0000000-0000-01-550102-	86.46
Financing Principal: Leases	1000-DSS-000-00000-000000-0000000-0000-05-550002-	49,488.06
GASB Adjustments	1000-DSS-000-00000-000000-0000000-0000-05-530056-	(49,533.48)
Interest: Leases	1000-DSS-000-00000-000000-0000000-0000-05-550102-	45.42
GASB Adjustments	1000-EMS-000-00000-000000-0000000-0000-02-530056-	(4,551.12)
Financing Principal: Leases	1000-EMS-000-00000-000000-0000000-0000-02-550002-	3,949.84
Interest: Leases	1000-EMS-000-00000-000000-0000000-0000-02-550102-	601.28
Interest: Leases	1000-SHF-210-00000-000000-0000000-0000-02-550102-	1,529.24
Financing Principal: Leases	1000-SHF-210-00000-000000-0000000-0000-02-550002-	26,470.76
GASB Adjustments	1000-SHF-210-00000-000000-0000000-0000-02-530056-	(28,000.00)

SUBTOTAL **0.00**

** Decreases in expenditures and increases in revenue accounts require brackets. Increases in expenditures and decreases in revenue do not require brackets. Please note that transfers between funds require inter-fund transfer accounts.

**GASTON COUNTY
BUDGET CHANGE REQUEST (BCR)
PAGE 5**

[illegible]

** Decreases in expenditures and increases in revenue accounts require brackets. Increases in expenditures and decreases in revenue do not require brackets. Please note that transfers between funds require inter-fund transfer accounts.